UNITED STATES DISTRICT COURT

for the Eastern District of Washington

UNITED STATES OF AMERICA, Plaintiff v. Civil Action No. 2:15-CV-23-RMP DENTAL CARE ASSOCIATES OF SPOKANEVALLEY, PS; Dr. JAMES G. HOOD, DDS; and KAREN J. HOOD, Defendant JUDGMENT IN A CIVIL ACTION The court has ordered that (check one): ☐ the plaintiff (name) _____ recover from the defendant (name) the amount of dollars (\$ ______), which includes prejudgment interest at the rate of %, plus post judgment interest at the rate of % per annum, along with costs. ☐ the plaintiff recover nothing, the action be dismissed on the merits, and the defendant (name) recover costs from the plaintiff (name) other: See attached page 2 This action was (check one): ☐ tried by a jury with Judge presiding, and the jury has rendered a verdict. ☐ tried by Judge without a jury and the above decision was reached. decided by Judge Peterson on a motion for Summary Judgment ECF No. 103 is GRANTED. Date: June 21, 2016 CLERK OF COURT SEAN F. McAVOY s/ Virginia Reisenauer (By) Deputy Clerk

Virginia Reisenauer

JUDGMENT IN A CIVIL ACTION

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Judgment shall be entered in favor of the United States against the following parties and in the following amounts:

James G Hood, individually – \$99,354.45 as of February 29, 2016, plus interest, penalties, and other statutory additions accruing after that date.

Karen J. Hood, individually – \$21,030.72 as of February 29, 2016, plus interest, penalties, and other statutory additions accruing after that date.

James G. Hood and Karen J. Hood, jointly –\$31,381.05 as of February 29, 2016, plus interest, penalties, and other statutory additions accruing after that date.

Dental Care Associates of Spokane Valley, P.S. – \$327,358.16 as of February 29, 2016, plus interest, penalties, and other statutory additions accruing after that date.

Dr. James G. Hood Family Dentistry, P.S., a/k/a Spokane Valley Dental Care, a/k/a James G. Hood Family Dentistry, P.S. – \$42,829.46 as of February 29, 2016, plus interest, penalties, and other statutory additions accruing after that date.

Dr. James G. Hood, D.D.S., M.A., P.S., a/k/a James G. Hood D.D.S., P.S., a/k/a James G. Hood, D.D.S., M.A., P.S. – \$645,038.56, as of February 29, 2016, plus interest, penalties, and other statutory additions accruing after that date.

Karen Jean Matsko Hood as Trustee of the Hood Family Trust – \$34,580.84 as of February 29, 2016, plus interest, penalties, and other statutory additions accruing after that date.

Whispering Pine Press, Inc. – \$57,940.51 as of February 29, 2016, plus interest, penalties, and other statutory additions accruing after that date.

The United States shall have valid and subsisting federal tax liens on all property and rights to property of all Defendants, both real and personal, tangible and intangible, in the amounts listed above.